

2019

CERTIFICATE

To the Clerk of Kingman County, State of Kansas
We, the undersigned, officers of

City of Spivey

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

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| | | | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2019 | | 2 | | | |
| Allocation of MVT, RVT, and 16/20M Veh Tax | | 3 | | | |
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| | | | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 115,527 | 10,869 | |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 8 | | | |
| Water Fund | | 8 | 68,812 | | |
| Sewer Fund | | 9 | 19,173 | | |
| | | 9 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | | XXXXXX | 203,512 | 10,869 | |
| Budget Summary | | 10 | | | County Clerk's Use Only |
| Neighborhood Revitalization | | 11 | | | |

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

10,869
NO

Assisted by:

Address: _____

Email: _____

Robert G. Gehring
Patricia M. Gehring
Julia Hoffman
Melissa L. Buss

Date Attested: _____, 2018

County Clerk

Governing Body

Nov 1, 2018 Total
Assessed Valuation

City of Spivey

2019

Computation to Determine Limit for 2019

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 10,719 |
| 2. Library levy in 2018 budget | - \$ |
| Other tax entity levy in 2018 budget | - \$ |
| 3. Net tax levy | \$ 10,719 |

2019 Budget Percentage Adjustments

| | |
|---|-------------------|
| 4. New improvements for 2018 : | + 0 |
| 5. Increase in personal property for 2018 : | |
| 5a. Personal property 2018 | + 63,844 |
| 5b. Personal property 2017 | - 108,872 |
| 5c. Increase in personal property (5a minus 5b) | + 0 |
| | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2018 : | |
| 6a. Real estate | + 0 |
| 6b. State assessed | + 0 |
| 6c. New improvements | + 0 |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + 0 |
| 7. Valuation of property that has changed in use during 2018 : | + 0 |
| 8. Expiration of property tax abatements | + 0 |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | 0 |
| 11. Total estimated valuation July 1, 2018 | 449,839 |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | 0.0000 |
| 13. Percentage adjustment increase (12 times 3) | + \$ 0 |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) | 1.40% |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | \$ 150 |
| 16. Total Percentage Adjustments | \$ 150 |

2019 Revenue Adjustments

| | | | |
|---|-------|---|----------|
| 17. Property tax revenues for debt service in 2019 budget: | | + | <u>0</u> |
| Property tax revenues for debt service in 2018 budget: | | - | <u>0</u> |
| Increase property tax revenues spent on debt service | | | <u>0</u> |
| 18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: | | + | <u></u> |
| (Obligations must have been incurred prior to July 1, 2016) | | | |
| (Do not include amounts already reported in debt service levy) | | | |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget: | | - | <u></u> |
| Increase property tax revenues spent on public building commission and lease payments | | | <u>0</u> |
| 19. Property tax revenues spent on special assessments in the 2019 budget: | | + | <u></u> |
| (Do not include amounts already reported in debt service levy) | | | |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud: | | + | <u></u> |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) | | | |
| and loss of funding from Federal sources after January 1, 2017 in the 2019 budget: | | + | <u></u> |
| 22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget: | | + | <u></u> |
| 23. Law enforcement expenses - 2019 budget: | | + | <u></u> |
| Law enforcement expenses - 2018 budget: | | - | <u></u> |
| CPI adjustment | 1.40% | | <u>0</u> |
| Increased law enforcement expenses in 2019 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 24. Fire protection expenses - 2019 budget: | | + | <u></u> |
| Fire protection expenses - 2018 budget: | | - | <u></u> |
| CPI adjustment | 1.40% | | <u>0</u> |
| Increased fire protection expense in 2019 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 25. Emergency medical expenses - 2019 budget: | | + | <u></u> |
| Emergency medical expenses - 2018 budget: | | - | <u></u> |
| CPI adjustment | 1.40% | | <u>0</u> |
| Increased emergency medical expenses in 2019 budget: | | + | <u>0</u> |
| (Do not include building construction or remodeling costs) | | | |
| 26. Total Revenue Adjustments | | | <u>0</u> |

Levies on Behalf of Another Political or Governmental Subdivision

| | | |
|--|---|----------------------|
| 27. Library levy - 2019 budget: | + | |
| Other tax entity levy - 2019 budget: | + | |
| Other tax entity levy - 2019 budget: | + | |
| 28. Total Levies on Behalf of Another Political or Governmental Subdivision | + | <u>0</u> |
| 29. Total Computed Tax Levy | | <u>10,869</u> |

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

| | | |
|--|---------|------|
| 2015 Tax Levy (Less Levy for other Governmental Units) | | |
| 2016 Tax Levy (Less Levy for other Governmental Units) | | None |
| 2017 Tax Levy (Less Levy for other Governmental Units) | | None |
| 2018 Tax Levy (Less Levy for other Governmental Units) | | None |
| Average Tax Levy (last three years) | #DIV/0! | |
| CPI Adjustment of 0.014 | #DIV/0! | |
| Average Tax Levy Adjusted by CPI | #DIV/0! | |

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)
 2018 Tax Levy (Less Levy for other Governmental Units)
 Change in Levy 0

CPI Adjustment 150
 2019 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2019 Mill Rate 0
 Total Adjustment for Loss of Assessed Valuation 150

Exemption from Election Requirement Yes

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2018 | Ad Valorem Levy Tax Year 2017 | Allocation for Proposed Year 2019 | | | | |
|----------------------------|----------------------------------|-----------------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 10,719 | 2,308 | 8 | 411 | 3,084 | 0 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 10,719 | 2,308 | 8 | 411 | 3,084 | 0 |

County Treas Motor Vehicle Estimate

2,308

County Treas Recreational Vehicle Estimate

 ∞

County Treas 16/20M Vehicle Estimate

411

County Treas Commercial Vehicle Tax Estimate

3,084

County Treas Watercraft Tax Estimate

0 |

Motor Vehicle Factor

0.21532

Recreational Vehicle Factor

0.00075

16/20 Vehicle Factor

0.03834

Commercial Vehicle Factor
0.28771

0.28771

Watercraft Factor

0.0000

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2018 | Date Due | | Amount Due 2018 | | Amount Due 2019 | |
|---------------------|---------------|--------------------|-----------------|---------------|---------------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Other | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2018 | Payments Due 2018 | Payments Due 2019 |
|-----------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| None | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | Totals | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Spivey

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 23,820 | 46,526 | 21,364 |
| Receipts: | | | |
| Ad Valorem Tax | 14,316 | 10,719 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 276 | | |
| Motor Vehicle Tax | 2,665 | 1,401 | 2,308 |
| Recreational Vehicle Tax | | 8 | 8 |
| 16/20M Vehicle Tax | 418 | 418 | 411 |
| Commercial Vehicle Tax | 160 | | 3,084 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | 3,027 | 0 |
| City and County Revenue Sharing | | | 0 |
| Local Alcoholic Liquor | | | |
| Compensating Use Tax | | 2,500 | |
| Local Sales Tax | 16,038 | 15,000 | 18,000 |
| Franchise Tax | 10,467 | 2,200 | 5,000 |
| Licenses | | | |
| Building Permits | | | |
| State of Kansas | | | |
| Oil & Gas Receipts | 34 | 50 | 50 |
| Fire Contracts | 30,000 | 30,000 | 30,000 |
| Fire Income | 2,306 | | |
| Transfers | | | 20,000 |
| Interest on Idle Funds | 10 | 15 | 15 |
| Neighborhood Revitalization Rebate | | | -190 |
| Miscellaneous | 7,550 | | 5,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 84,240 | 65,338 | 83,686 |
| Resources Available: | 108,060 | 111,864 | 105,050 |
| Expenditures: | | | |
| Education & Training | 375 | | 1,000 |
| Salaries & Wages | 13,887 | 18,000 | 18,000 |
| Employee Benefits | | | |
| Mayor & Council Fees | 930 | 1,200 | 1,200 |
| Payroll Taxes | 1,749 | 2,500 | 2,500 |
| Street Lights | 4,533 | 4,500 | 5,000 |
| Office Supplies | 1,135 | 2,500 | 2,000 |
| Maintenance | 5,201 | 19,350 | 10,000 |
| Phone | 1,178 | 1,200 | 1,200 |
| Insurance | 12,028 | 12,500 | 14,000 |
| Legal Fees & Publications | 4,926 | 5,000 | 5,000 |
| Postage | 567 | 750 | 750 |
| Mileage | 2,526 | 3,500 | 3,500 |
| Dues | 83 | 100 | 100 |
| Capital Outlay | | 5,000 | 33,777 |
| Fire Operations & Maintenance | 6,541 | 6,000 | 6,000 |
| Fire Capital Outlay | 614 | | |
| Trash Service | 250 | 3,000 | 3,000 |
| Contract Labor | 2,150 | 5,400 | 5,000 |
| Utilities | 2,134 | | 2,500 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | 727 | | 1,000 |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 61,534 | 90,500 | 115,527 |
| Unencumbered Cash Balance Dec 31 | 46,526 | 21,364 | XXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount | 106,475 | 90,500 | 115,527 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 115,527 |
| Tax Required | | | 10,477 |
| Delinquent Comp Rate: 3.7% | | | 392 |
| Amount of 2018 Ad Valorem Tax | | | 10,869 |

CPA Summary

City of Spivey

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 8,050 | 6,863 | 7,863 |
| Receipts: | | | |
| State of Kansas Gas Tax | 3,288 | 2,000 | 2,010 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 3,288 | 2,000 | 2,010 |
| Resources Available: | 11,338 | 8,863 | 9,873 |
| Expenditures: | | | |
| Street Repair and Maint | 4,475 | 1,000 | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 4,475 | 1,000 | 0 |
| Unencumbered Cash Balance Dec 31 | 6,863 | 7,863 | 9,873 |
| 2017/2018/2019 Budget Authority Amount | 9,661 | 7,100 | 0 |

| Adopted Budget Water Fund | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 31,517 | 40,812 | 40,812 |
| Receipts: | | | |
| Charges to Customers | 24,527 | 25,000 | 28,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 24,527 | 25,000 | 28,000 |
| Resources Available: | 56,044 | 65,812 | 68,812 |
| Expenditures: | | | |
| Water Purchases | 9,970 | 15,000 | 15,000 |
| Water Systems & Maintenance | 4,577 | 10,000 | 10,000 |
| Water Payroll | | | 12,000 |
| Capital Outlay | 23 | 0 | 20,812 |
| Education & Training | 662 | | 1,000 |
| Transfer to General | | | 10,000 |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 15,232 | 25,000 | 68,812 |
| Unencumbered Cash Balance Dec 31 | 40,812 | 40,812 | 0 |
| 2017/2018/2019 Budget Authority Amount | 41,677 | 58,517 | 68,812 |

CPA Summary

City of Spivey

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Sewer Fund | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 12,428 | 14,173 | 16,173 |
| Receipts: | | | |
| Charges to Customers | 2,481 | 3,000 | 3,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 2,481 | 3,000 | 3,000 |
| Resources Available: | 14,909 | 17,173 | 19,173 |
| Expenditures: | | | |
| System Operation & Maintenance | 736 | 1,000 | 9,173 |
| Transfer to General | | | 10,000 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 736 | 1,000 | 19,173 |
| Unencumbered Cash Balance Dec 31 | 14,173 | 16,173 | 0 |
| 2017/2018/2019 Budget Authority Amount | 15,440 | 17,428 | 19,173 |

| Adopted Budget 0 | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Charges to Customers | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2017/2018/2019 Budget Authority Amount | 0 | 0 | 0 |

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Spivey

will meet on 08/09/18 at 10:00 AM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget for 2019 | | |
|--------------------|----------------------------|---------------------|--------------------------------|---------------------|--------------------------------------|----------------------------------|-----------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 61,534 | 21.026 | 90,500 | 21.873 | 115,527 | 10,869 | 24.162 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 4,475 | | 1,000 | | | | |
| Water Fund | 15,232 | | 25,000 | | 68,812 | | |
| Sewer Fund | 736 | | 1,000 | | 19,173 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 81,977 | 21.026 | 117,500 | 21.873 | 203,512 | 10,869 | 24.162 |
| Less: Transfers | 0 | | 0 | | 20,000 | | |
| Net Expenditure | 81,977 | | 117,500 | | 183,512 | | |
| Total Tax Levied | 10,571 | | 10,719 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 502,770 | | 490,069 | | 449,839 | | |

Outstanding Indebtedness,

| January 1, | 2016 | 2017 | 2018 |
|--------------------------|------|------|------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills

Elizabeth Madden

City Official Title: City Clerk

2019 Neighborhood Revitalization Rebate

| Budgeted Funds for 2019 | 2018 Ad Valorem before Rebate** | 2018 Mil Rate before Rebate | Estimate 2019 NR Rebate |
|----------------------------|--|--------------------------------|----------------------------|
| General | 10,869 | 24.162 | 190 |
| Debt Service | | | 0 |
| Library | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 10,869 | 24.162 | 190 |

2018 July 1 Valuation: 449,839Valuation Factor: 449.839Neighborhood Revitalization Subj to Rebate: 7,852Neighborhood Revitalization factor: 7.852

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.